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November 10, 1966

Mrs. Ollie S. Farnsworth
Registrar of Mesne Conveyances
Greenville County Courthouse
Greenville, South Carolina

Dear Mrs. Farnsworth:

I refer to the lease agreement between Victor D. Gifford, lessor and Humble Oil & Refining Company, lessee, dated August 30, 1966 covering property at the intersection of South Carolina Highway 291 and East North Street which I delivered to you yesterday for recordation.

In view of Assistant Attorney General, Joseph C. Coleman's opinion of November 12, 1965, a copy of which you have in your possession, stating that the South Carolina documentary stamp tax is not applicable to leases of real property for specified terms, I have requested that you record the above lease without documentary stamps.

In view of the non-acquiescence of the South Carolina Tax Commission in the above-referred to Attorney General's opinion, I am writing to assure you that should it ultimately be decided that documentary stamps are required on leases for a term of years, we will pay for such stamps on the lease referred to above. In the meantime, I will attempt to resolve the difference of opinion between the office of the Attorney General and the Tax Commission.

With best wishes.

Sincerely yours,

James M. Shoemaker, Jr.

JMS, Jr./sab